

IT 96-22

TAX TYPE: INCOME TAX

ISSUE; FEDERAL CHANGE (INDIVIDUAL)

STATE OF ILLINOIS

DEPARTMENT OF REVENUE

OFFICE OF ADMINISTRATIVE HEARINGS

SPRINGFIELD, ILLINOIS

THE DEPARTMENT OF REVENUE)
OF THE STATE OF ILLINOIS)

v.

TAXPAYER

Taxpayer

) Track #

) Docket #

) SS #

) Barbara S. Rowe

) Administrative Law Judge

RECOMMENDATION FOR DISPOSITION

SYNOPSIS:

THIS CAUSE CAME TO BE HEARD AS A SET MATTER FOR HEARING, PURSUANT TO NOTICE, FOR THE PURPOSE OF ASCERTAINING WHETHER TAXPAYER (THE "TAXPAYER") WAS RESPONSIBLE FOR AN INCOME TAX LIABILITY TO THE ILLINOIS DEPARTMENT OF REVENUE (THE "DEPARTMENT") FOR THE 1991 TAX YEAR. AT THE HEARING, THE TAXPAYER REQUESTED AND WAS GRANTED A THIRTY DAY EXTENSION TO DOCUMENT THAT THE PROPER ILLINOIS INCOME TAX RETURN WAS FILED FOR THE TAXABLE YEAR IN QUESTION. TO DATE, THE TAXPAYER HAS NOT SUBSTANTIATED SUCH FILING. IT IS RECOMMENDED THAT THE DIRECTOR OF THE DEPARTMENT UPHOLD THE NOTICE OF DEFICIENCY IN ITS ENTIRETY.

FINDINGS OF FACT:

1. THE DEPARTMENT'S PRIMA FACIE CASE WAS ESTABLISHED BY THE ADMISSION INTO EVIDENCE OF THE DEPARTMENT'S NOTICE OF DEFICIENCY ISSUED TO

THE TAXPAYER ON JUNE 27, 1995 FOR THE TAXABLE YEAR ENDING DECEMBER 31, 1991 IN THE AMOUNT OF \$861.00. (DEPT. EX. NO. 1)

2. THE TAXPAYER TIMELY PROTESTED THE NOTICE AND REQUESTED A HEARING. (DEPT. EX. NO. 2)

3. AT THE HEARING, THE TAXPAYER REQUESTED THIRTY DAYS TO SUBMIT A COPY OF THE ORIGINAL IL-1040 AND THE ACCOMPANYING W-2 FORMS. AS OF THE DATE OF THIS RECOMMENDATION, THE TAXPAYER HAS FAILED TO DOCUMENT THE FILING OF AN IL-1040 FOR THE 1991 TAXABLE YEAR.

CONCLUSIONS OF LAW:

THE ISSUE IN THIS CASE IS WHETHER THE TAXPAYER IS RESPONSIBLE TO THE STATE OF ILLNOIS FOR INCOME TAX LIABILITIES FOR THE 1991 TAXABLE YEAR. THE ILLINOIS INCOME TAX ACT IMPOSES A TAX ON "EVERY INDIVIDUAL, CORPORATION, TRUST AND ESTATE FOR EACH TAXABLE YEAR ENDING AFTER JULY 31, 1969 ON THE PRIVILEGE OF EARNING OR RECEIVING INCOME IN OR AS A RESIDENT OF THIS STATE". (35 ILCS 5/201(A))

THE TAXPAYER STATED AT THE HEARING THAT HE WOULD SUBMIT THE REQUIRED IL-1040 AND ACCOMPANYING W-2 FORMS FOR THE 1991 TAXABLE YEAR. THIS HE HAS FAILED TO DO. I THEREFORE RECOMMEND THAT THE DIRECTOR OF THE DEPARTMENT UPHOLD THE NOTICE OF DEFICIENCY IN ITS ENTIRETY.

RESPECTFULLY SUBMITTED,

BARBARA S. ROWE
ADMINISTRATIVE LAW JUDGE

APRIL 10, 1996